



Illinois Department of Revenue

# CMFT-1 County Motor Fuel Tax Return

Liability period: \_\_\_\_\_ Due date: \_\_\_\_\_

IBT no.: \_\_\_\_\_ - \_\_\_\_\_ Location: \_\_\_\_\_

Owner's name: \_\_\_\_\_

Business name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Rev  
Form  
ES \_\_\_\_/\_\_\_\_/\_\_\_\_  
NS \_\_\_\_ DP \_\_\_\_ CA \_\_\_\_  
RC \_\_\_\_

Do not write above this line.

## Step A Figure your taxable gallons

- 1 Total gallons sold 1 \_\_\_\_\_
- 2 Deductible gallons
- a. Exempt organizations 2a \_\_\_\_\_
- b. Other (identify \_\_\_\_\_) 2b \_\_\_\_\_
- 3 Total deductible gallons (Add Lines 2a and 2b.) 3 \_\_\_\_\_
- 4 Taxable gallons (Subtract Line 3 from Line 1.) 4 \_\_\_\_\_

## Step B Figure your tax on gallons

- 5 Tax due (Multiply Line 4 by \_\_\_\_\_.) 5 \_\_\_\_\_

Round to the nearest dollar. ↴

## Step C Figure your discount

- 6 If you filed and paid by the due date, multiply Line 5 by 1.75% (.0175). 6 \_\_\_\_\_

## Step D Figure your net tax due

- 7 Net tax due on gallonage (Subtract Line 6 from Line 5.) 7 \_\_\_\_\_
- 8 Prior overpayment (See instructions.) 8 \_\_\_\_\_
- 9 Net tax due (Subtract Line 8 from Line 7.) 9 \_\_\_\_\_

## Step E Figure your penalty and interest

If you are filing after the due date, see instructions.

- 10 Penalty 10 \_\_\_\_\_
- 11 Interest 11 \_\_\_\_\_
- 12 Total penalty and interest (Add Lines 10 and 11.) 12 \_\_\_\_\_

## Step F Figure your payment due

- 13 Total tax, penalty, and interest (Add Lines 9 and 12.) 13 \_\_\_\_\_
- 14 Credit memorandum (See instructions.) 14 \_\_\_\_\_
- 15 Payment due (Subtract Line 14 from Line 13.) 15 \_\_\_\_\_

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete. The information in this return is taken from the records of the business for which it is filed.

Paid preparer's signature \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

Taxpayer's signature \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_



# CMFT-1 Instructions

You must file a County Motor Fuel Tax return if you made retail sales of motor fuel within a county that has passed a county motor fuel tax ordinance.

Form CMFT-1 is due on or before the 20th day of the month following the end of the liability period.

## Step A Figure your taxable gallons

**Line 1 Total gallons sold** - Write the number of gallons of motor fuel you sold at retail in a county that imposes the County Motor Fuel Tax. (Report only retail sales on this line.)

**Line 2 a. Exempt organizations** - Write the number of gallons of motor fuel you sold to organizations that are exempt from paying County Motor Fuel Tax.

**b. Other** - Write the number of any other deductible gallons allowed by law. Identify the gallons on the line provided.

**Line 3 Total deductible gallons** - Add Lines 2a and 2b, and write the total deductible gallons on Line 3.

**Line 4 Taxable gallons** - Subtract Line 3 from Line 1. Write the taxable gallons on Line 4.

## Step B Figure your tax on gallons

**Line 5 Tax due** - Multiply Line 4 by the correct tax rate. If Line 5 on the reverse side of this return is not preprinted with the correct tax rate, write or call us at the address or telephone numbers below. Write the amount on Line 5.

## Step C Figure your discount

**Line 6** If this return is postmarked and paid by the due date, you are entitled to a discount. Multiply Line 5 by the percentage printed in Line 6 of the return. Write the amount on Line 6.

## Step D Figure your net tax due

**Line 7 Net tax due on gallonage** - Subtract Line 6 from Line 5. Write the amount on Line 7.

**Line 8 Prior overpayment** - If we have notified you that you have a prior overpayment and you wish to use it towards what you owe, write the amount you are using on Line 8.

**Line 9 Net tax due** - Subtract Line 8 from Line 7. Write the amount on Line 9.

## Step E Figure your penalty and interest

**Line 10** You owe a **late-filing penalty** if you do not file a processable return by the due date. You owe a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return. We will bill you for penalties and interest. If you prefer to figure

**Line 11** these amounts, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, call 1 800 356-6302.

**Line 12 Total penalty and interest** - Add Lines 10 and 11, and write the amount on Line 12.

## Step F Figure your payment due

**Line 13 Total tax, penalty, and interest** - Add Lines 9 and 12. Write the amount on Line 13.

**Line 14 Credit memorandum** - If you have a credit memorandum and you wish to apply it against what you owe, write the amount you are applying on Line 14.

**Line 15 Payment due** - Subtract Line 14 from Line 13. Write the amount on Line 15.

## Sign the return on the lines provided

### Make your check payable to "Illinois Department of Revenue."

Please write your Illinois business tax (IBT) number on your check.

Mail to: ATTN COUNTY MOTOR FUEL TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

For assistance, call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**; or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**; or visit our Web site at **www.revenue.state.il.us**.

**Note:** When filling out this form, you must round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.